

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,)
)
 Petitioner,)
)
 v.) No.
)
DAVID CAMPBELL,)
)
 Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

COMES NOW the United States of America, by and through its attorneys, Richard G. Callahan, United States Attorney for the Eastern District of Missouri, and Suzanne J. Moore, Assistant United States Attorney for said District, on behalf of its agency, the Internal Revenue Service, and avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. James Norrenberns is a revenue officer of the Internal Revenue Service, who is employed in the Office of the Internal Revenue Service, St. Louis, Missouri, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602, and Treasury Regulation § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. Respondent, David Campbell, is found at 14198 Parliament Dr., Chesterfield, Missouri 63017, within the jurisdiction of this Court.

4. Revenue Officer James Norrenberns is conducting an investigation into determining the assets of David Campbell for collection of unpaid personal income tax liabilities and civil penalties for 2006, 2007, 2008, and 2009, as set forth in the Declaration of Revenue Officer Norrenberns attached hereto as Exhibit 2.

5. Respondent is in possession and control of testimony, books, records, papers, and other data that are relevant to the above-described investigation.

6. On July 11, 2013, Revenue Officer James Norrenberns issued an Internal Revenue Service summons directing respondent to appear before him on July 31, 2013, at 1:00 p.m., at 1122 Town & Country Commons, Chesterfield, Missouri 63017, to produce books, papers, records, and other data as described in the summons from which the Internal Revenue Service could determine the assets of David Campbell for collection of unpaid personal income tax liabilities and civil penalties for 2006, 2007, 2008, and 2009, and to testify about those records. An attested copy of the summons was served on respondent by Revenue Officer Norrenberns on July 11, 2013, by personal service. The summons is attached hereto and incorporated herein as Exhibit 1.

7. Respondent did not appear on July 31, 2013, in response to the summons. On August 5, 2013, respondent was afforded another opportunity to comply with the summons. Respondent's refusal to comply with the summons continues to date, as set forth in the Declaration of Revenue Officer Norrenberns.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of summons have been taken.

10. No Justice Department referral, as defined by 26 U.S.C. § 7602(d), is in effect with respect to respondent for the periods under investigation.

11. It is necessary to obtain and examine the books, papers, records, or other data sought by the summons in order to determine the assets of David Campbell for the collection of unpaid personal income tax liabilities and civil penalties for 2006, 2007, 2008, and 2009, as evidenced by the Declaration of Revenue Officer Norrenberns.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, David Campbell, to show cause, if any, why he should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, David Campbell, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Norrenberns or his delegate, at such time and place as may be fixed by Revenue Office Norrenberns or his delegate.

3. That the United States recovers its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

RICHARD G. CALLAHAN
United States Attorney

By: /s/ Suzanne J. Moore
SUZANNE J. MOORE, #45321
Assistant United States Attorney
111 S. 10th St., Room 20.333
St. Louis, MO 63102
(314) 539-2547
(314) 539-2196 FAX
Suzanne.Moore@usdoj.gov